however, that where the property to be assessed for improvements under this Act is located at the intersection of two streets and is what is known as a corner lot. The Mayor and Common Council of Hyattsville shall have the power to make an assessment for the number of feet in the front of such lot, where the said improvements abut the front of such lot, and and in case the improvements abut the side of such a lot, the assessment made for such improvements against the lot shall be for one-half of the number of linear feet of the side of said lot, not to exceed a total exemption of fifty linear feet, and for the purpose of assessment the short side of such lot shall be considered the front of such lot, and in cases where the two sides are equal. The Mayor and Common Council of Hyattsville shall determine which is the front and which is the side of such lot, and such determination shall be final and conclusive; and provided, that in the cases of lots abutting on more than two streets, and of lots of irregular or unusual shape, and in cases of lots abutting on two or more streets where in one or more of such streets, road-bed, sidewalk, curb, gutter and street improvements, or any or all, have been, or are about to be, constructed under such circumstances as not to subject such lots to a special assessment by The Mayor and Common Council of Hyattsville. The Mayor and Common Council of Hyattsville shall have full power and authority to adjust assessments to be made against such lots for the cost of improvements herein authorized abutting such lots to such an amount as shall be just and equitable, and the cost of improvements thus exempted shall be included in the assessments to be made against the abutting property included in the project, and such adjustments as made by The Mayor and Common Council of Hyattsville shall be final and conclusive; provided, further, that if and when the cost of street and public alley intersections, and the cost of exemptions to corner lots herein provided for including the amounts of adjustments made on account of excessive excavations, or excessive fills, for the construction of drains or culverts, in the aggregate amount to more than ten per cent. of the cost of the entire street improvement, then the amount in excess of such ten per cent. shall be borne and paid for by The Mayor and Common Council of Hyattsville, out of any funds properly chargeable with such excess costs, and the ten year payment plan herein provided for shall extend and be accorded to The Mayor and Common Council of Hyattsville in such regard, in the same manner as any other property owner paying assessments hereunder. Such assessments when made shall constitute a tax lien upon such abutting property and shall bear interest at a rate not to exceed six per cent. per annum, and the principal of such assessments shall be payable in twenty equal semi-annual